



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank D'Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE
(Notice ATD 2010-17)

**RE: Proposed Rules to the Department of Revenue, Alcoholic Beverages,
Chapter 560-2-17.**

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-17 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-17-.01, entitled "Retailer/Retail Consumption Dealer."
- 560-2-17-.02, entitled "Wholesalers."
- 560-2-17-.03, entitled "Manufacturers, Shippers, Importers & Brokers."
- 560-2-17-.04, entitled "General Use Forms."

Attached with this notice are exact copies and synopses of the proposed Rules. The proposed Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rules at 10:00 a.m., on Wednesday, March 31, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

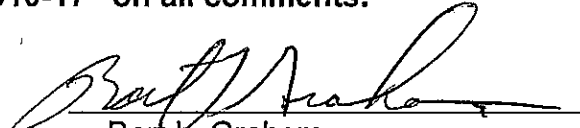
The Department must receive all comments regarding the above-referenced proposed Rules from interested persons no later than 10:00 a.m. on Wednesday, March 31, 2010.

Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.

Please reference "Notice Number ATD 2010-17" on all comments.

Dated: February 22, 2010


Bart L. Graham
Commissioner
Department of Revenue

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-17 FORMS IN COMMON USE

560-2-17-.01 Retail Dealer/Retail Consumption Dealer - Forms in Common Use.

- This Rule provides for forms adopted by the Department pertaining to retail dealers or retail consumption dealers of alcoholic beverages.
- This is a new Rule.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-17
FORMS IN COMMON USE**

**560-2-17-.01 Retailer/Retail Consumption Dealer –
Forms in Common Use.**

(1) The following forms are adopted as the forms issued by the Alcohol and Tobacco Division for applications and licenses under these regulations:

(a) Certificate of Residence for Retail Liquor License Only (ATT-14)

All retail applicants are required to file this form with the license application to verify that they have been a resident of the county or municipality in Georgia for a period of at least twelve (12) months where the sale of Distilled Spirits is authorized.

(b) Performance and Tax Liability Bond (ATT-59)

Retailers and Retail Consumption Dealers of Distilled Spirits are required to post an annual bond with the Department as documented on this form and filed with the Department.

(c) State Alcohol License Application (CRF-009)

Every person, firm, or corporation desiring to engage in or conduct a retail business for Alcoholic Beverages must file

this application to obtain a state license to sell Alcoholic Beverages as a Retailer or Retail Consumption Dealer.

(d) Retail Alcohol License Renewal Application (CRF-012)

Every person, firm, or corporation desiring to renew a retail business license for Alcoholic Beverages must file this renewal application.

Authority: O.C.G.A. § 3-2-2.

PROPOSED

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-17 FORMS IN COMMON USE

560-2-17-.02 Wholesalers - Forms in Common Use.

- This Rule provides for forms adopted by the Department pertaining to wholesalers of alcoholic beverages.
- This is a new Rule.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-17
FORMS IN COMMON USE**

560-2-17-.02 Wholesalers - Forms in Common Use.

(1) The following forms are adopted as the forms issued by the Alcohol and Tobacco Division for applications, licenses and reporting under these regulations:

(a) Wine Wholesaler's Monthly Report (ATT-7)

Licensed Wholesalers, Importers, and Brokers are required to file this report with the Department to summarize Wine transactions for the month and to remit the appropriate excise taxes.

(b) Liquor Wholesaler's Bond (ATT-25)

Distilled Spirits Wholesalers are required to post an annual bond with the Department as documented on this form and filed with the Department.

(c) Wine Wholesaler's Bond (ATT-34)

Wine Wholesalers are required to post an annual bond with the Department as documented on this form and filed with the Department.

(d) Wholesale Dealer Pricing Posting (ATT-38)

Licensed Wholesalers are required to file a copy this form with the Department every thirty (30) days listing the master prices of all Brands and sizes of all Alcoholic Beverages, military and civilian, handled by the Wholesaler.

(e) Malt Beverage Wholesalers Bond (ATT-47)

Malt Beverage Wholesalers are required to post an annual bond with the Department, or an irrevocable bank letter of credit, as documented by this form and filed with the Department.

(f) Liquor Wholesalers Summary of Total Distilled Spirits Sales to Retail Dealers within each County (ATT-70A)

Licensed Wholesalers of Distilled Spirits are required to file this report with the Department detailing the quantities of Distilled Spirits sold and delivered within their taxing jurisdiction.

(g) Non-Tax Paid Distilled Spirits and Alcohol (ATT-85)

Licensed Wholesalers of Distilled Spirits are required to file this report with the Department detailing Distilled Spirits and Alcohol transactions for the month, and to remit the appropriate excise tax.

(h) Wholesaler's Initial List of Suppliers and Designated Territories (ATT-88)

This form is required to be filed with the Department along with the initial application for a license to deal in Alcoholic Beverages as a Wholesaler.

(i) Malt Beverage Excise Tax Report; Counties and Municipalities (ATT-122)

Licensed Wholesalers of Malt Beverages are required to file this report monthly with the Department detailing the quantities of Malt Beverages sold and delivered within their taxing jurisdiction, and to remit the appropriate excise tax.

(j) Wholesale Distributors Malt Beverage Monthly Report (ATT-123)

Licensed Wholesalers of Malt Beverages are required to file this report with the Department detailing the Malt Beverage transactions for the month, and to remit the appropriate excise tax.

(k) Wholesalers Malt Beverage Report of Inventory (ATT-153)

Licensed Wholesalers shall file this report detailing inventory of Malt Beverages as directed by the Department.

(l) Wholesalers Wine Report of Inventory (ATT-160)

Licensed Wholesalers shall file this report detailing inventory of Wine as directed by the Department.

(m) Wholesalers Distilled Spirits and Alcohol Report of Inventory (ATT-165)

Licensed Wholesalers shall file this report detailing inventory of Distilled Spirits as directed by the Department.

Authority: O.C.G.A. § 3-2-2.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-17 FORMS IN COMMON USE

560-2-17-.03 Manufacturers, Shippers, Importers & Brokers - Forms in Common Use.

- This Rule provides for forms adopted by the Department pertaining to manufacturers, Shippers, Importers & Brokers of alcoholic beverages.
- This is a new Rule.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-17
FORMS IN COMMON USE**

**560-2-17-.03 Manufacturers, Shippers, Importers &
Brokers - Forms in Common Use.**

(1) The following forms are adopted as the forms issued by the Alcohol and Tobacco Division for applications, licenses and reporting under these regulations:

(a) Monthly Report of Distilled Spirits Shipments to Military Installations Located in the State of Georgia (ATT-5)

Registered producers are required to file this form to report of all shipments of Distilled Spirits to military installations located in Georgia each month.

(b) Monthly Report of Distilled Spirits Shipments to Wholesalers Located in Georgia (ATT-11)

Manufacturers, Importers, distillers, producers or Brokers, shipping or causing to be shipped, Distilled Spirits and Alcohol products into or within Georgia are required to file this report each month.

(c) Brewers Schedule of Malt Beverages Shipments (ATT-29)

Manufacturers, Importers, brewers, producers, or Brokers

shipping or causing to be shipped Malt Beverages into or within Georgia are required to file this report each month.

(d) Liquor Manufacturer/Distillery Bond (ATT-32)

Distilled Spirits Manufacturers are required to post an annual bond with the Department as documented on this form and filed with the Department.

(e) Affidavit – Grapes, Berries and/or Fruits Seller (ATT-42)

Producers or Manufacturers of Wine located within Georgia are required to file this form with the Department when claiming that the materials used are products grown within Georgia.

(f) Malt Beverage Bond – Performance and Tax Liability (ATT-52)

All brewers, Importers and Brokers are required to post an annual bond with the Department as documented on this form and filed with the Department.

(g) Registered Producers Bond (ATT-57)

Licensed producers or joint registrants are required to post an annual bond with the Department as documented on this form and filed with the Department.

(h) Farm Winery Monthly Report (ATT-62)

Licensed wineries, producers and Manufacturers of Wine located within Georgia are required to file with the Department this report detailing Wine transactions made in

Georgia each month, and to remit the appropriate excise taxes.

(i) Brewpub Bond (ATT-66)

Licensed Brewpubs are required to post an annual with the Department as documented on this form and filed with the Department.

(j) Distilled Spirits & Alcohol Importers Monthly Report (ATT-80)

All Importers are required to file this report with the Department detailing all Distilled Spirits and Alcohol distributed or sold in Georgia each month, and to remit the appropriate excise taxes.

(k) Brewpubs Malt Beverage Production and Tax Return (ATT-103)

Licensed Brewpubs located within Georgia are required to file this report with the Department detailing Malt Beverage production during the preceding month and to remit the appropriate excise taxes.

(l) Application for Brand and Label Registration (ATT-104)

Every Manufacturer, Shipper, Importer or Broker of Alcoholic Beverages must file this application with the Department to identify each Brand and Brand Label they intend to distribute in Georgia and to designate sales territories to Wholesalers for each brand and label.

(m) Wine Bond – Performance and Tax Liability (ATT-108)

Licensed Wine Manufacturers, Shippers, Importer, and Brokers are required to post an annual bond with this Department as documented on this form and filed with the Department.

(n) Report of Wine Shipments (ATT-112)

Manufacturers, Importers, wineries, producers, or Brokers shipping or causing to be shipped Wine products into or within Georgia are required to file this report.

(o) Wine Importer's Monthly Report (ATT-144)

Importers of Wine are required to file this report with the Department every month.

(p) Liquor Importer Bond (ATT-204)

Licensed Importers of Distilled Spirits are required to file an annual bond with the Department as documented on this form and filed with the Department.

(q) Liquor Broker Bond (ATT-205)

Licensed Brokers of Distilled Spirits are required to file an annual bond with the Department as documented on this form and filed with the Department.

Authority: O.C.G.A. § 3-2-2.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-17 FORMS IN COMMON USE

560-2-17-.04 General Use Forms - Forms in Common Use.

- This Rule provides for forms adopted by the Department pertaining to retail dealers, retail consumption dealers, wholesalers, manufacturers, shippers, importers, and brokers of alcoholic beverages.
- This is a new Rule.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-17
FORMS IN COMMON USE**

**560-2-17-.04 General Use Forms - Forms in
Common Use.**

(1) The following forms are adopted as the forms issued by the Alcohol and Tobacco Division for applications, licenses and reporting under these regulations.

**(a) Alcoholic Beverage Catering Quantity Destination
Report (ATT-CA1)**

Alcoholic Beverage Caterers are required to file this form to report quantities of Alcoholic Beverages and the destination of the event in which the Alcoholic Beverages are to be served.

**(b) Application for a Special Event Temporary License
(ATT-4SP)**

Applicants requesting a special event temporary license are required to file this form in order to obtain a license to serve Alcoholic Beverages at a special event.

**(c) Application for Wholesaler /Manufacturer /Shipper
(ATT-6)**

This is the application required to obtain a state license to manufacture, ship or sell alcoholic beverage products as a Wholesaler, Importer, Shipper, Broker or Manufacturer.

**(d) Georgia Special Order Shipping License Monthly
Excise Tax Return (ATT-7SP)**

This form must be filed with the Department by Wine Special Order Shippers detailing the sales of Wine within Georgia for the previous month, and to remit the appropriate tax.

**(e) Alcohol License Non-Retail Renewal Application
(ATT-012)**

All non-retail Licensees are required to file this form to obtain a renewal Alcoholic Beverage license every year.

(f) Application for Alcohol Permit (ATT-15)

All persons who will act as a salesperson or Representative of a licensed Wholesaler, Manufacturer, Importer, Shipper or Broker of Alcoholic Beverages are required to file this form with the Department.

**(g) State Alcoholic Beverage Personnel Statement
(ATT-17)**

This form must be filed by all persons employed by a retail package store including any persons having any ownership interest in such store, all Wholesaler licensees and sales persons for Distilled Spirits, all Retail Consumption Dealer licensees including any owners, partners, or officers if the company is a corporation.

(h) Donated Wine for Auction Excise Tax Report (ATT-75)

All organizations holding an auction of Wine under a temporary special event license are required to file this form if the organization cannot show that taxes have previously been paid on the Wine.

(i) Credit for Alcoholic Beverage Taxes (ATT-89)

Alcoholic Beverage Licensees may file a claim for a credit on excise taxes paid for Malt Beverage, Wine or Distilled Spirits by submitting this application with the Department and outlining the reason for the credit requested.

(j) Permit to Receive Tax-Exempt Wine (ATT-113)

All organizations using Wine for sacramental purposes are required to file this form with the Department to obtain a permit to receive tax-exempt Wine.

(k) Monthly Report of Alcoholic Beverage Distributed or Sold in or over the State of Georgia By Airlines and Railway Passenger Carriers (ATT-131)

All airlines and railway passenger carriers are required to file this report with the Department detailing all Distilled Spirits, Malt Beverages and Wine distributed or sold in or over Georgia each month, and to remit the appropriate excise taxes.

(l) Carriers Monthly Report of Alcoholic Beverage Shipments Delivered in Georgia (ATT-148)

All carriers are required to file this report with the Department attaching correct copies of all bills of lading

covering Alcoholic Beverage deliveries made within Georgia during the previous month.

(m) State Tax Registration Application (CRF-002)

All applicants for licenses to deal in Alcoholic Beverages are required to file this form along with the initial application, along with Forms CRF-003 and CRF-004, if necessary.

(n) Donated Wine Auction Inventory List (CRF-015)

All organizations licensed to hold an auction for Wine with a temporary special use permit are required to file this form detailing the inventory of Wine donated to the organization for auction purposes.

**(o) Registered Liquor Salesmen and Representatives
Renewal Application (CRR 0193)**

All registered liquor salesmen and Representatives are required to file this form annually with the Department in order to obtain a renewal permit each year.

Authority: O.C.G.A. § 3-2-2.